

**NOTICE OF BOARD OF REVIEW DETERMINATION**

In accordance with Section 70.47(12) of the Wisconsin Statutes you are hereby notified of your assessment for the current year 20\_\_\_\_ as finalized by the Board of Review for the property described. IF YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE REVERSE SIDE.

PR-302 (R. 6-03)

Town, Village or City of:		Date:	
Parcel No.:			
Legal Description or Property Address:			
____ ORIGINAL ASSESSMENT		____ FINAL ASSESSMENT As Determined by Board of Review	
Land		Land	
Improvements		Improvements	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
TOTAL PERSONAL PROP.		TOTAL PERSONAL PROP.	
TOTAL ALL PROPERTY		TOTAL ALL PROPERTY	

This format is designed to fit into a No. 10 window envelope with the window being 3 3/4" x 1 1/8" in size and placed 3/4" from the left end of the envelope and 1/2" from the bottom. Note: Larger window envelope openings will display portions of the form to the right and below the maximum address field causing Post Office sorting errors.

Ink: Black  
Paper: 20 lb., white

**SUGGESTED CONSTRUCTION SPECIFICATIONS**

1. 9 1/4" x 3 2/3" 2 part snapset with 3/4" stub, detaches to 8 1/2" x 3 2/3", carbon interleaf or carbonless
2. 8 1/2" x 3 2/3" 2 ply padded carbonless
3. 9 7/8" x 3 2/3" 2 part continuous with vertical perforations 11/16" from left and 11/16" from right to detach at 8 1/2" x 3 2/3"

(over)

## **FURTHER APPEAL PROCEDURES**

There are four avenues available to you if you are not satisfied with the Board of Review decision as shown below. Please note that each of these appeal options has definite filing requirements which must be met.

Section 70.47(13) provides for an appeal of a Board decision to the circuit court by an action for certiorari. No order will be issued by the court unless the petition is made within 90 days after the taxpayer receives notice of this Board's decision. No new evidence may be submitted; the court decides the case solely on the basis of the written record made at the Board of Review.

Section 70.85 provides for a written appeal of the Board's decision to the Department of Revenue within 20 days after receipt of the Board of Review's determination or within 30 days after the date specified on the affidavit under section 70.47(12) if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels being appealed cannot exceed \$1 million dollars. The Department may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. Appeal of the Department's decision is to the circuit court.

Section 74.35 provides for an appeal to the municipality for the recovery of an unlawful tax. An unlawful tax is: a clerical error in the description of the property or the computation of the tax, the assessment of real property improvements that did not exist on the assessment date, the property is exempt from taxation, the property is not located in the municipality, a double assessment was made, or an arithmetic transpositional or similar error has occurred. The taxpayer need not appear at the Board of Review to pursue this appeal.

Section 74.37 provides for an appeal to the municipality for an excessive assessment. The taxpayer must have appealed to the Board of Review and cannot have appealed the Board's decision to circuit court or to the Department of Revenue.

No claim or action for an excessive assessment may be brought under sections 74.35 or 74.37 unless the tax for which the claim is filed, or any authorized installment of the tax, is timely paid. The claim for taxes paid to the wrong municipality must be filed with the municipality within two years of the last date specified for timely payment of the tax. All other claims under sections 74.35 or 74.37 must be filed with the municipality by January 31 of the year in which the tax is payable. If the municipality denies the claim, the taxpayer may appeal to circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed.